

## ASSESSOR'S NOTICE TO TAXPAYERS

All persons liable to pay taxes are hereby notified to declare all tangible personal property owned by them for three months or more as of October 1, 2010. Each local assessor will mail forms to all property owners previously on record.

[www.mansfieldct.gov](http://www.mansfieldct.gov) (Assessor's site-forms)-if you do not receive a form. Failure to receive a form does not preclude you from filing your businesses with the Town in which you conduct your business.

Otherwise CGS Sec. 87-245 provides that the assessor apply a 25% PENALTY for failure to file by November 1, 2010.

NOTE: A declaration for real property or Connecticut registered motor vehicles is not necessary. Taxable personal property includes office equipment, machinery, farming tools, mechanics tools, horses and **unregistered motor vehicles** and camp trailers. Registered camp trailers are taxable in the town where they are housed. All furniture, fixtures, machinery and equipment used in any business must be declared. Horses must be declared and will be allowed up to a \$1,000 exemption.

**FARMERS** must file exemption forms on or before October 31, 2010. The notarized statement on the application must be completed.

**MANUFACTURING MACHINERY AND EQUIPMENT** installed in a manufacturing facility and used in the manufacturing process may be allowed exemption, if certain guidelines are met and the necessary forms are completed by November 1, 2010.

**NEW COMMERCIAL TRUCKS** with a gross vehicle rating in excess of 26,000 lbs. should check with the Assessor's office for tax exemption eligibility. Application must be completed and filed with the assessor by November 1, 2010 on a form prescribed by the Secretary of the Office of Policy & Management.

**LAND CLASSIFICATION:** Persons seeking to apply under Farm, for the first time, must file between September 1, 2010 and October 31, 2010. Persons who have previously applied need not reapply. Persons seeking to apply for Forest PA490 must do so by October 1<sup>st</sup>. and must submit a qualified forester's report.

**TAX EXEMPT QUADRENNIALS ARE DUE** Under State Statute 12-87 (7) Every 4 years tax exempt organizations must file an M-3 Tax Exempt form with the Assessor. An M-4 form is available to file for properties acquired after October 1<sup>st</sup> of any tax year. Forms are available at [www.mansfieldct.gov](http://www.mansfieldct.gov).